

FISCAL NOTE

HB 288 - SB 1836

February 22, 2005

SUMMARY OF BILL: Exempts from the occupational privilege tax physicians and osteopaths who are in the armed forces of the United States, or called into active military service of the United States from a reserve or National Guard unit, for more than 180 days during the fiscal year.

ESTIMATED FISCAL IMPACT:


Decrease State Revenues – Up to \$10,000

Assumptions:

- Annual occupational privilege tax is \$400.
- Impact is determined by the number of physicians and osteopaths who are either members of the armed forces or will be called into active military duty from a reserve or National Guard unit during the fiscal year.
- Less than 25 physicians or osteopaths meet the criteria of this bill.
- Estimated decrease in state revenues is up to \$10,000 (25 physicians or osteopaths X \$400 = \$10,000).

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director